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LOCALIZATION OF PROFESSIONAL "MEMBERSHIP" INSTITUTIONS FOR EXAMINING, CONFERRING QUALIFICATIONS, CERTIFYING AND ACCREDITING FOR PROFESSIONAL PRACTICE IN ACCOUNTANCY, BANKING, ENGINEERING AND OTHER RELATED DISCIPLINE IN AFRICA

TABLE OF CONTENTS

		Page
I.	INTRODUCTION	1
	Background	1
	The problem	1
II.	NATURE AND SCOPE OF PROBLEM	3
	Historical background	3
	The Issues of Standards for Professional Practice	4
	Problems, relative to institution Building for Examining and Certifying for Professional Practice in Accountancy, Banking and Engineering	6
III.	EXISTING PROFESSIONAL INSTITUTES	8
	In Accountancy	8
	In Banking	11
	In Engineering	12
IV.	GUIDELINES FOR ESTABLISHING PROFESSIONAL INSTITUTES FOR EXAMINING CONFERRING CERTIFICATION, QUALIFICATION AND ACCREDITING FOR PROFESSIONAL PRACTICE IN ACCOUNTANCY, BANKING AND ENGINEERING	15
	Introduction	15
	Proof of need	16
	Determining objectives	16
	Policy instruments	17
	Guidelines and organizational structure, functions and activities of the institutions	17
	For Accountancy	17
	For Banking	19
	For Engineering	22
	Specific institution objectives	23
	Institutional structure	25
V.	POLICY AND LEGISLATIVE MEASURES	30
VI.	CONCLUSION	31
	ANNEX I - SUMMARY OF CURRENT SITUATION	33 - 34
	ANNEX II - SUMMARY OF CURRENT PROBLEMS	35 - 36
	REFERENCE	37

LIST OF FIGURES

Page

FIGURE 1 - PROPOSED ORGANIZATIONAL STRUCTURE FOR AN INSTITUTION OF REGISTERED PROFESSIONAL ENGINEERS..... 26

FIGURE 2 - SUGGESTED STRUCTURE FOR A BOARD OF PROFESSIONAL REGISTRATION (BPR)..... 27

FIGURE 3 - SUGGESTED STRUCTURE FOR A BOARD OF EDUCATION AND TRAINING..... 28

I. INTRODUCTION

1. Background

1.1 In encouraging member States to develop and localize professional "member" institutes for "moderating" professional training "certifying" qualifications, and "accrediting" their nationals for professional practice in a number of key professions, the Economic Commission for Africa has undertaken since 1975 consultative advisory and evaluation study missions. The aim of the study missions was to accertain the present state of the art, advise and asset member States in developing national policies, programmes and institutional arrangements for the localization of "membership" institution to moderate professional training, award of qualifications, certification and accreditation for professional practice in key areas such as accountancy, banking and engineering, countries covered in these consultative advisory missions included : Uganda, Kenya, Zambia, Lesotho, Swaziland, Botswana, Ethiopia, Tanzania, Ghana, Nigeria, Sudan, Sierra Leone, Ivory Coast, Senegal and Togo.

1.2 Following the advisory missions, two Regional Conferences on "Localization of Professional Training Qualifications and Examinations in African States" was convened in June, 1981 in Addis Ababa for the English-speaking African countries and in March, 1983 in Lomé, Togo for the French-speaking African countries. The objective of the conference (both for anglophone and francophone) was to review the efforts made by member States in their institutional arrangements and policy deliberations on localization of the institutions and the process of professional certification and accreditation; and to appraise the status, scope and constraints in localizing training examination, accreditation and certification for professional practice.

1.3 Both conferences revealed that while at the national level a number of member States were making attempts to provide for localization institutions for moderating training, examination, certification and accreditation of nations in the various professions as part of their economic development plans through taking legislative measures and appropriate institutional arrangements, they were far from regional and for subregional co-operative efforts; and this has constrained ready acceptance of qualifications from one country by the others.

1.4 Further more, the Fifth Biennial Training Development Conference of the African Association for Training and Development (AATD) held in Addis Ababa in November 1984, discussed and emphasized in its deliberations the need for institutional arrangements for the localization of professional institutes in Accountancy, Banking, Engineering and other related professions.

2. The problem

2.1 Most professional "member" or "fellow" "institutes" or "colleges" in Africa for examining/assessing conferring "membership" or "fellowship", certifying qualifications and accrediting individuals for professional practices in areas such as accountancy, engineering, insurance and banking are still tied to and monopolized by the former colonial metropolitan countries. The result is that the standards set, practice engaged in, the examinations set and administered continue to reinforce

these areas as exclusive zones and perpetuate the monopoly syndrome that remains a preserve of foreign nationals. This precipitates an "artificial" shortage of Africans in these areas besides giving the impression that such specializations are difficult to obtain.

2.2 Accordingly, individuals who have gone abroad, pairly fully gone through self-study and obtained their qualifications have found it difficult to practice in their own countries, and many for this matter, have remained abroad : thus accentuation the brain drain phenomena. The problem arises from the fact that accreditation procedures are still controlled by foreign "member" fellowship institutions and individuals who do not want to "saturate the market thus jeopardize their own monopoly. The second problem arises from the infancy if not lack of established related professional membership or fellowship institutes of african origin in African countries.

2.3 The third problem stems from lack of career counselling in the sense that professional courses offered are not known to the people who would otherwise have persued them; or the trainees are ill-prepared for the examinations and hence they fail in big numbers. On the other hand, the curriculum followed in some cases is so foreign that most candidates who usually follow such courses by correspondence for example, find themselves interpreting environmental situations which do not tally with their African experience; or as it is often cited, the professional bodies impose stiff conditions, mark down the candidates purposely to keep the number of professionals low: thus creating of bottleneck which results in the professional services being on high demand.

2.4 Fourth, the problem is not only that of lack or shortage of well prepared and qualified professional personnel, but also that of quantitative inadequacy as well as that of qualitative deficiency. Moreover at the tertiary level emphasis is placed on accelerating the supply of fresh graduates with only minimum effort on increasing the practical content and enhancing the quality of their training programmes especially in the professional areas.

2.5 It would appear therefore that if member States are to overcome problems posed by shortages of professionals; dependence on training abroad, they must think a new in order to produce the necessary human resources for the future. To achieve this the future must be defined such that what is planned to day must fit future demands. Furthermore, such structural changes and plans must be seen in terms of the growth of professions and the effect this growth has had on education training, certification and accreditation practices.

2.6 In considering the urgent need to localize such professional institutes as are for accreditation for professional practice in Accountancy, Banking and Engineering, this paper attempts to:

(a) review the nature and scope of the problem relative to the establishment and development of "fellowship" or "membership" institutes for examining certification of qualifications and accreditating individuals for professional practice in key areas of money management and transactions, particularly accountancy, banking and other areas of professional endeavour such as engineering.

(b) review of the adequacy of known and (within Africa) existing professional institutes; their training programmes, facilities, examinations set, certification and accreditation procedures followed and practices for development of professionals from middle level to high and specialized level professional s in accountancy, banking and engineering.

(c) suggest guidelines for establishing a sub-regional or regional post graduate "fellow" institutions for professional training setting standards, fellowship examinations, certification and accrediting nationals for professional practice in accountancy, banking and engineering.

(d) relative to (iii) above, propose policy and legislative measures for consideration of Governments.

II. NATURE AND SCOPE OF PROBLEM

3. Historical background

3.1 Most African countries have tended to follow the education pattern and process of the former colonial and metropolitan countries. This tendency has continued after independence with African still preparing to pursue higher education in European and American institutions.

3.2 Accountancy, insurance banking and engineering were no exception, although they are among the disciplines which were late to be taken up by Africans, either for lack of thorough knowledge of what were involved in the acountancy and engineering fields or because of the very stringent entry requirements of study in these areas in European countries.

3.3 In the case of engineering for example, great interest in the professional training of engineers in African countries has been shown recently since nations of the region began to achieveindependence in the late 50's. While some satisfactory progress has been made in the theoretical component of this training the practical component remains weak and ineffective. Most of Africa is still not in a position to exercise meaningful control over the pattern of their industrial development, and this position will remain unchanged until more and better quality professional engineers are produced for service within the region.

3.4 Experience based on selected African countries study missions and various reports have also revealed that accountancy institutions were formed in some African countries about 20 years after independence. Among other institutions are for example, the Institute of Chartered Accountants of Ghana, the Nigerian Institute of Chartered Accountants and the Kenya Certified Public Accountants.

The formation of these professional institutions was a welcome move but they need to be known and not only used but accepted more readily throughout Africa.

3.5 Banking on the other hand was eventually introduced into Africa from Europe in the 19th Century and while in most advanced countries banking has been practised for the past 500 years, Africa has only seen about 90 years of banking. Initially in most countries in Africa, the banking system was modelled on the same lines as the ones in operation in the countries with which they had previous colonial power relationship. It is therefore not surprising that the mode of educating the banker in Africa has also followed the same pattern obtained in their respective colonial power country: this is despite the fact that over the years banking structures in Africa have changed profoundly and sometimes drastically after the emergence of political independance.

3.6 In Africa, majority of bank employees have no and are not encouraged to strive for: recognisable qualifications in banking because of the absence of professional institutes in some countries, and where in other countries such institutes do exist, there is no policy on the acquisition of professional qualifications. The erreneous notions held by many policy-makers that an officer would develop certain skills through the practice of daily routines and other knowledge by participating in internal bank training schemes has not helped matters to a large extent.

3.7 The need is to develop new and relevant approaches to training so that the accountancy, banking and engineering professionals produced in the future will have strong theoretical knowledge and high level practical skills to enable them to perform conceptualisation and practical roles in innovation and production. In the banking system for example, one of the major assets of the banking industry is its labour force; and the proper management of that force is essential to the health of the industry. Many African countries have lost vital resources through the inadequacies of personnel operating in these institutions and has led to growing disatisfaction with the workings of the banking system in Africa. Banking as a labour-intensive industry therefore needs well-trained personnel of professional standing, otherwise the entire system cannot simply function.

4. The Issues of Standards for Professional Practice

4.1 It should be realized that setting standards for any kind of training is a complex matter. The standard or quality control of professional practice in Accountancy, Banking, Engineering and other professions is influenced to a significant degree by the level of scientific and technological activities in the environmentin which the practice is established. The setting of standards of qualifications for the practice of the profession within the environment should therefore be governed by the demands of that environment. Not withstanding this the present levels of theoretical and practical internship training almost everywhere in Africa have been set to expose budding professionals in all fields to areas of study which take them to the frontiers of knowledge without continuous reference and image to the environment in which they are supposed to work. The examination procedures and conditions for conferring qualifications have been so carefully developed in engineering in particular, and stringently applied over the past years that several degree and diploma granting institutions in Africa now have enviable reputations for scholarships.

4.2 In the face of this development, it will be difficult to resolve conflicts which may arise from those African countries with recognized academic traditions to adopt training standards relevant to the level of their technological environment. In the field of Banking on the other hand, for instance, the question of setting standards and quality control measures may be far from being realized although many of the African countries have organized systems of training bankers. Much ofthe training and the level at which the training operate is not adequate or high enough to meet the required standards of professionalism in banking. Existing Banking Institutions in Africa such as the Ghana Institute of Bankers does not have the training facilities to train professionals at the top managerial level. In the final analysis, standards of examining for professional practice even where it is agreed that there should be relevance to the supporting infrastructure of having comparable scales of judgement for academic as well as practical qualifications.

4.3 It has to be acknowledged that the process of attaining scholastic merit are different from those for developing practical skills. The method of measuring capabilities after training in these two compartments of knowledge must understandably differ. Yet both training must be complementary, particularly in professions in which mastery of the theory has become no longer irrelevant for accomplishments in practice, no matter how limited that practice is to become in later life.

4.4 It is clear that the establishment of standards can be a difficult one. More difficult is the maintenance of standards and professional integrety once they have been set, so that their existence becomes a guarantee of excellence. It will require continuous monitoring and control of all standards, including standards of professional behaviour, if compliance with agreed rules is to be achieved, and the excellence towards which the standards are expected to lead is attained. Yet to aspire to too high a standard of training or to impose too severe conditions for awards of professional qualifications may not only be incompatible with local needs; but it may also result in unreasonable financial pressures on training institutions and on trainees themselves; this way it would cause a reduction in the number of aspirants seeking entry into the profession.

4.5 In certain professions in Europe and the U.S.A. the scales for judging the quality of training and experience are subtly adjusted periodically to maintain a predetermined rate of flow of new members into the profession. Africa may not be ready for this type of restriction when there is shortage of specialized personnel in these areas. It may rather prefer to apply criteria, not uncommon in developed countries, which are biased in favour of the locally trained applicant in order to ensure that the profession will continue to maintain local influence and character.

4.6 As the standard of accountancy and engineering education and training rise in the developing countries of Africa for example, the gap between theoretical knowledge acquired through formal education and the knowledge required for professional practice will widen. This is unavoidable since the concept of universality of knowledge has been more generously unheld in the domain of theoretical knowledge

than in the aggressive and dynamic spheres of application, the innovation and production arising these from. In these spheres, the rising tide of protectionism in the more developed countries of the world will make certain that Africa's technological dependence continues into the next century. Thus, evolving knowledge criteria to operate in favour of the locally trained will take a long time indeed.

4.7 However, a break-through from this continuing dependence is vital to Africa's healthy economic development. Standards of accountancy, engineering, banking and other professions, education training and practice designed to effect this break-through should therefore have specific objectives for maintaining some steady pace of educational advancement. They should also be flexible enough to encourage the gifted innovator without a scholarly base to enter the engineering profession whilemaintaining their academic appeal to young accountancy and engineering scholars and promoting interest in the profession among school goers studying science and mathematics.

5. Problems relative to institution Building for Examining and Certifying for Professional Practice in Accountancy, Banking and Engineering

5.1 It has been difficult in the past to establish workable institutions for controlling professional accountancy, engineering and banking practices in many African countries. A number of factors contribute to these difficulties. Some of these include the following:

(a) Contextual Factors: Past attitudes and actions of most African states give the impression that so long as they can attract experts and use institutional facilities and funds from outside of their own countries for their own development, there should be little cause for alarm. Thus, governments have permitted through disinterest, the imposition of standards determined by foreign professional bodies. When such bodies set up local branches, they become the controlling institutions for regulating entry into the profession by Africans trained locally. Indigenization of such institutions is thus not only prevented but slowed down; and any base from which an indigenous institution can spring is eliminated.

(b) Unplanned Response to Need: In many cases involving the institutions of needed change, the tendency has been for countries to rush through the setting up of basic structures and to neglect or discard these elements and linkages including resources which are vital in promoting internal growth and stability. Consequently, several institutions have failed to contribute to national development as had been anticipated. It is important therefore that new institutions planned for developing countries be established only where there is distinctly obvious realisation of the importance of such institutions; where the commitments of governments and peoples to the objectives of the institutions are unpretentions and honest; and where their establishment makes sense.

(c) Economic Difficulties: The economic position of most African States is so weak that it can neither support organized professional training in engineering or banking for example, nor the institutional arrangements for examining, certifying, accrediting and conferring professional qualifications. Where national

institutions cannot be set up because of the prevailing unfavourable economic climate, regional institutions should be considered, but even the establishment and operation of these may be handicapped by unwillingness and inability of regional partners to meet their share of what could be an expensive exercise. In relation to this, if subscriptions are to be paid in foreign currency, problems could be created because of shortage of foreign exchange in African countries. However, the African Association of Central Banks might be able to facilitate payments through their clearing House.

(d) Lack of Cooperation between training Institutions and Industries: The poor Research and Development facilities in academic engineering institutions in the region for example have affected the quantity and quality of Research and Development results filtering down to the level of industry. Because of this, industries have not paid enough attention to the needs of and opportunities in academic institutions; neither have they shown concern for the quality of training given in such institutions. Consequently, it has been difficult to obtain support from industry for researchers who, under normal circumstances, should provide the link between educational institutions and industry. This situation has given rise to the isolation of institutions from the practising profession, and the virtual elimination of inputs from either party in the training provided by the other. Without this cooperation, it will be impossible to conceive of a workable plan for approving standards of qualifications and examining for professional practice.

(e) Technological Backwardness : The technological state of developing countries of Africa is most disappointing at present, despite the call for rapid industrialization by successive heads of state and governments for over two decades now. It has long been agreed by all those interested in African development, that industrialization is the most sensible of the options available for transforming the economies of African States. In spite of this, present trends show little prospects for the desired technological change which should lead us out of depths of backwardness. Campaigns have been launched, task forces established, councils set up, policies and their instruments developed by almost every country in the region, yet there does not seem the slightest hope of ever reading the modest production target of two percent of world total industrial output as set years ago.

(f) Change of Attitude: It will initially be difficult to change the attitude of people in their thinking away from the preferences of European and American standards and institutions over an African national or regional institution in accountancy, engineering etc. A transsitional period may be required.

(g) Recognition: Recognition of such national sub-regional or regional professional "institutes" or "colleges" by European and American Institutes as well as International concerns would be and prove difficult initially. It is therefore important that the institutes promote and prove themselves regionally and internationally, by, among other things, assisting members holding the qualifications and practising certificates to have recognition for jobs and contracts in projects financed by international organizations etc.

5.2 The establishment, development and operation of professional institutes for examining, conferring for professional practice in accountancy, banking and engineering could be effected if and when the forgoing problems are realized with objective measures planned for overcoming them.

III. EXISTING PROFESSIONAL INSTITUTES

6. In Accountancy:

6.1 There are a few professional, accountancy, certification and accreditation institutions in Africa and some of these include: the Institute of Chartered Accountants of Ghana, the Nigerian Institute of Chartered Accountants, the Kenyan Certified Public Accountants, the Institute of Characted Accountants in Uganda, Lesotho Institute of Chartered Accountants, and the National Board of Accountants and Audits (NBAA) in Tanzania. Besides these Institutes there are professional non-accrediting and non-certifying associations such as the National Association of Accountants in Ethiopia which was formed in 1973.

6.2 According to the commissioned studies by ECA, the Institute of chartered Accountants in Ghana for example was established in 1963 by an Act of Parliament (Act 170) "to make provision for the conduct of examination by the Institute and other matters connected with the accountancy profession". The Institute has to date, 21 years of experience and during this period has strived to enhance the standard of accountancy in Ghana by producing professional accountants to assist in the development process of Ghana.

6.2 Students from the sub-region have taken advantage of the establishment of this institute by attending and obtaining their qualifications from the Institute. The institutes' first members were drawn from already professionally qualified accountants from the United Kingdom possessing ACCA, ACA and ACMA and from Nigeria possessing the Nigeria Chartered Accountants qualifications.

6.3 The principal objectives of the institute are:

(a) To provide an organization for men and women of education, ability and experience who desire to qualify as accountants and secure a professional status;

(b) To increase knowledge and efficiency in accountancy in public practice, industry, commerce, nationalized industries and local and central governments;

(c) To enforce the generally accepted rules of professional conduct;

(d) To collect, collate and publish information of service and interest to members of the profession.

6.4 With a view to achieving these objectives, the Institute introduced an organizational structure that would enable it function effectively and efficiently. Although the administration of the Institute is the function of the governing council, the council does not deal with all its work at its meetings. Some of its powers are delegated to standing committees. These committees are the Examination Committee, the Admission Committee, the Public Relations Committee, the Technical and Research Committee, the Education and Training Committee, the Editorial Committee, the Disciplinary Committee and the Finance Committee. The institute has its Secretariat in Accra, Ghana from where it functions and is headed by an Executive Secretary.

6.5 The standard of the Institute in Ghana is high although the output of professionally qualified accountants is extremely low and in a way not assisting in the development process in Ghana as was originally envisaged. For example, in the first 12 years of its existence, the Institute has not been able to produce twelve qualified accountants. This rate of output was not in line with the responsibility which was charged on the Institute by the then Ghanaian Head of State (1974) to produce 2000 qualified accountants in ten years, i.e. 200 in a year. The problem was that enough was not done to achieve such a target.

6.6 The training programme for trainee accountants was and is still extremely inadequate. The institute sets external examinations which are taken in various examination centres in Ghana. The candidate is, therefore, expected to have prepared himself or herself for such an examination by attending Polytechnics in Accra and Kumasi or private accountancy training institutions. The Institute itself runs courses before examinations. Sometime ago, a Fourth Year Accounting Course was introduced at the School of Administration jointly with the Institute of Chartered Accountants, Ghana but this scheme has since been abandoned mainly because of the low pass rate of the institute.

6.7 The examination set by the Institute is now divided into an Intermediate Examination and a Final Examination. The Intermediate Section is made up of Part A and Part B and the Final made up of Sections I, II and III. The subjects in these parts and sections are as reported by Prof. Lokko, (1981) President of the Institute of Chartered Accountants (Ghana) as follows:

Intermediate	Part A -	Accounting 1
		Law
		Statistics
	Part B -	Economics
		Auditing 1
		Taxation 1
Final section 1	-	Commercial Law
		Accounting II
		Costing
		Accounting III

Section II - AccountingIV - Management Account
Business Administration
Company and Partnership Law

Section III - Auditing and Investigation
Accounting VI
Taxation II
Financial Management.

6.8 This revised syllabus came into effect on 1st July 1980 and it is the policy of the Institute to up-date its scheme of examinations and the syllabus in use in the light of new ideas and changing accounting practices in the profession. To be eligible to take the Institute examinations, candidates must be a registered students of the Institute and must have paid the required annual subscription and examination entry fees in full at the date of entry. The examinations are conducted locally, twice a year in January and July and the Examiners and Moderators are Ghanaian Professionals.

6.9 In Nigeria, there is a similar set-up although older than the Ghanaian one. The Nigerian one is called the Institute of Chartered Accountants of Nigeria (ICAN) which conducts yearly examinations in May and November in Nigeria and in London, England. Subjects of the examination are similar to the Ghanaian ones and include Auditing, Accounting, Quantitative Analysis and Management Accounting etc. Its examination syllabus is made up of three parts; the Foundation of Professional I and II each with five subjects. Training of students for the professional examinations in Nigeria is done in Polytechnics, recognized training centres and in universities. Certificates are awarded to students who successfully complete professional II exams and such certificates are recognized by British Accounting Bodies.

6.10 A summary of current situation in accountancy covering problem areas such as policy on localization, curricula and syllabus, professional associations, legislative provision for promoting localization is annexed to this paper covering: Kenya, Nigeria, Ghana, Tanzania, Uganda, Sierra Leone, Ethiopia, Sudan, Ivory Coast and Swaziland. Annexe II of this paper is also a summary of current problems in accountancy. Information presented in Annex I and II is a summary of a mission report (1979) covering the countries mentioned above.

6.11 Taking Tanzania as a third example, the National Board of Accountants and Audits (NBAA) was formed in 1974 by an act of Parliament to promote the profession of accountancy and auditing by conducting examinations and registering successful candidates as either approved or authorized accountants at three levels viz: the technician, the semi-professional and the professional levels.

6.12 At the technician level, the board conducts the National Bookkeeping Certificate Examination (NABOCE) and at the semi-professional level, the National Diploma in Accountancy. Holders of this diploma and other diplomas in accountancy from other institutions are normally registered as approved accountants. At the highest professional level, the board organizes the examination for the Certified Public Accountant (CPA (T)).

6.13 The few examples given above (Ghana, Nigeria, Tanzania) show a clear indication that no country in Africa has as yet satisfactory facilities for the training and education of professional accountants. However, since each country in Africa is at a different stage of development in its localization efforts, the nature of the professional institute"school to be established will have to depend on the stage of development of the given country.

7. In banking

7.1 Most of the Institutes in existence in Africa started as local centres of the parent institutes in Europe. They are most run on part-time basis by bank officials who are not experts in banking education practice. The activities of these Institutes centre around a few social functions and organisation of occasional lectures.

7.2 They mostly exist to encourage bank officials to take the examinations of the parent Institute in Europe. Most of such Institute have no examination rules and therefore have no control over the syllabuses in use. In such a situation, banks and employees for whom these courses are supposed to serve themselves do not feel committed to it. To the banks, they consider the courses not to be relevant to their needs because while in Europe the banks are looked upon to provide working capital needs, the banks in Africa are increasingly being called upon to provide seed capital and are therefore developmental in outlook. Since syllabuses are not developed in a vacuum: consequently those developed abroad are oriented towards banking practice abroad.

7.3 The trend during the past 5 years has been the tendency for most of these locales centres of the parent Institutes in Europe to develop their own autonomous Institutes. The movement has not gathered full momentum and while a few Institutes such as the Ghana Institute of Bankers, Nigeria and Zimbabwe have shown some glimpses that they are poised to break through: the future is far off. Countries such as Sierra Leone, Lesotho, Swaziland, Gambia, Liberia and many more have no local centres, let alone autonomous Institutes banking. There is therefore no organised system of training bankers at the level aimed at producing professionals at managerial level for example. Training at this level is still done in Europe England, USA and other countries.

7.4 In the few countries where theInstitutes have been granted autonomy, the only thing which has changed is the name and the emblem. The old syllabuses used by the parent Institute are inforce and no serious attempt has been made to redesign the syllabuses to meet local needs.

7.5 There is therefore a strong need and a case for professional Institutes of bankers to be established in each country if not at a sub-regional level. These Institutes should become an association of men and women who practice the profession of banking. The Institute should be regulated by a code of conduct upon which the practice of the profession should be based. Such Institutes should have stated goals which its members collectively and individually attempt to achieve for the benefit of society and its people. It should be more influenced by its concern for the welfare of the society and its people and not only for monetary aims.

8. Engineering

8.1 Professional Engineering Institutions and societies are recent features of the engineering scene in the region. Almost nothing in this area existed before the twenties. After that date professional groups were mostly organized under authority from parent institutions in Britain and Continental Europe, until sometime after the independence movements of the sixties and seventies when independent local institutions began to emerge. These societies were borne out of the determination of African engineers to identify themselves with the general objectives of their nations to build a technologically self-reliant community in the region. Inspite of this, there are countries which still have no indigenous professional institution or society of their own.

8.2 The earliest known institution in the region is the Egyptian Society of Engineers, which was founded in 1920. Today, several institutions and societies following in the footsteps of the Egyptians have only been able to establish little more than social clubs, where fellow professionals meet and privately entertain themselves.

8.3 In Sierra Leone, for example, the organization of engineers into a professional body dates back to the early fifties when a group of leading professional engineers and architects formed, the Sierra Leone Association of Technologists. By 1970 the engineers had broken away to form an independent Institution of Engineers.

8.4 To date, there has been no development in the area of examining and awarding qualifications, no training programmes and no institution premises. The Sierra Leone Institution of Engineers devotes its attention principally to the improvement of the public image of engineers and advancing their professional interests. It holds meetings periodically for discussion of invited technical papers, welfare and other matters. There is a General Council elected by members at an Annual General meeting. This council is responsible for developing and executing institution policies, and is responsible for the election of members. Five categories of members are admitted, namely, Fellow, Member, Student Member, Companion and Associate member. The Fellow and Member grades are full membership grades. The Member grade is conferred on such persons who are not less than 25 years of age and who satisfy the General Council that they have had suitable training and experience and are honourably held practioners in a recognized field of engineering. Fellows are those members who have had an outstanding career in engineering and have contributed significantly to the advancement of the profession and have thereby qualified for an elevated status.

8.5 Training and experience are assessed by the General Council at a special meeting at which the certificates and recommendations of candidate to be admitted to membership are examined. Recommendations can only be accepted from full members of the institution.

8.6 The institution has no control over the granting of professional status to engineers. The non-formal system operating in the country is above the institution's influence. Theinstitution is weak, is without any legal status and has no means of subscribing effectively to government policies on subjects of concern to engineers in the country.

8.7 In Nigeria, the Society of Engineers is more developed than the Sierra Leone Institution of Engineers. Its activities include organization of seminars, lectures, visits, symposia and the publication of a newsletter, a journal and a year book. It is a voluntary non-governmental society devoted to the development of all aspects of engineering. There are several branches in the country controlled by a central executive council in which each branch is represented. The society is committed to providing for the training and examination of students of engineering and to pursuing active research in the science and practice of the profession. However, these activities have not yet been fully developed.

8.8 Membership of the Society is by election. There are three classes of membership. The first class is the Corporate Membership with two grades, namely, member and fellow. The Second class is the Affiliate membership with four grades, namely, student, graduate, honorary fellow and associates. The third class is the Group Affiliates with two grades mostly for company membership, namely, Incorporated Engineering and company grade.

8.9 Admission into corporate membership is effected after processing of a detailed application submitted by a candidate seeking membership. Details of secondary school, university or technical college education together with academic qualifications and practical training and experience are required for assessment by the membership committee. The Nigerian Society does not undertake professional registration. This is done by COREN, but the new arrangement to have COREN in the same premises as the Society is an indication that the two organizations work in close collaboration with each other.

8.10 The accreditation criteria of the society makes it almost impossible for persons other than graduates or higher technician diplomates to gain membership and qualify for registration as a practising engineer. In the absence of an organized training scheme with an associated examining board, it seems that for a long time to come there will be no opportunities for the progressive improvement to professional status of the middle level technician. The society and the registration board COREN are important organs in the Nigerian "compromise" pattern of professional recognition. Together, they monitor professional practice, protect standards and regulate entry into the profession by non-nationals.

8.11 Institutions in Ghana and Kenya are organized in a similar manner to the Nigerian Society. Both function from independent premises and hold regular technical and business meetings. In the case of Ghana, premises are shared with other professional bodies. Several engineering interests are catered for and a number of committees oversee the various activities in which these institutions are involved. As in the Nigerian case, examining outside the conduct of professional interviews is still to be developed.

8.12 In Uganda, the Uganda Institution of Professional Engineers requires that to become a member, the applicant should be in possession of a B.sc., Engineering and should not be less than 25 years old and should have had two years of supervised practical experience or should be holders of Higher National Diploma with long experience. Both the Degree and HND holders can become Fellows as long as they are not less than 35 years old and have held position of responsibility for 5 years.

8.13 In Zambia, two avenues are open. One can undertake a university programme, and after the 5th year at the University one can get a degree in Engineering and register as Associated Engineer followed by 24 months induction Training. To register as a member of the Engineering Institute of Zambia, one has to gain Membership on merit. The other alternative is for the Technicians after obtaining the HND, they are designated "Engineer Trainees" and have to undergo 24 months of Induction Training after this they become Associate Engineers. Upon writing a satisfactory dessertation on projects to the Engineering Institute of Zambia, they are registered as Members.

8.14 In the case of Tanzania, the National Board of Architects and Quantity Surveyors which has been primarily concernd with the registration of professionals in the fields of architecture and quantity surveying has recently conducted professional examination for those with qualifications in the above fields who wish to become registered with the board. This development has been necessitated by the increasing member of nationals returning from overseas with qualifications in these fields acquired fromuniversities with different backgrounds.

8.15 As regards to academic accreditation, in some countries, notably Nigeria, Ghana, Egypt and Kenya,a well developed system of academic accreditation similar to the British practise is operated by local professional bodies. In some cases, as in Ghana, the same body approves theoretical and practical standards the latter through a professional examination or by interview alone. In general, the acquisition of an approved degree plus a satisfactory performance at the professional interview qualifies a candidate for admission to membership of the national professional body, and to the right to practice in the country as a professional engineer. However, in a number of countries including Nigeria, a two tier system operates. Assessment of candidates' academic standard is the responsibility of one body, which confers on applicantsmembership of the national professional institutions. An entirely different body undertakes the registration of engineers for practical practice.

8.16 In former colonies of France,Spain and Portugal, the pattern adopted by the few states which train their own engineers is similar to the general pattern of training in Europe. In this system students undergo simultaneous theoretical and practical training. They are made to work in industries for specified periods during their courses of study, the industrial training component being carefully graded and supervised. At the end of this training, students receive a diploma which entitles them to full professional recognition, and to the status and to the use of the title "engineer".

8.17 In Senegal, for example, professional engineering training is done at a military school in Thies, where the combined theoretical and practical training takes from five to six years. Entry to the various courses is competitive and restricted. In the Republic of Guinea, on the other hand, training of engineers takes place at the National Polytechnic Institute and lasts for 5 years. On graduation, students are deployed as professional engineers by the government in industrial concerns it controls. Accreditation of courses taken outside the country is the responsibility of the Government. Variations exist in the content of courses from one country to another, but modifications of the basic European system are applied in such a way as to emphasize local needs and meet local aspirations.

8.18 While it is conceded that no practical training, however intense, given during an undergraduate course could be enough to make a graduating scholar an experienced engineer, it has generally been recognised that the "sandwich" or "Continental" type course gives a more beneficial training to Africans than the "Anglophone" type which separates theoretical from practical training. The feeling has been that in many backward situations as exist in Africa today, where controls are difficult to effect, and where professionals and their status are misunderstood, any member of a graduating class is likely to be thrust unprepared into a leadership position in his own community and made responsible for effecting the country's own "industrial" revolution. It seems that less harm would result from the direct mobilization of a "sandwich" graduate in these situations than of an "anglophone" graduate.

8.19 The "sandwich" system, nevertheless, relies on the availability of relevant industrial openings for students during their training, and as such can only be as effective as the links institutions have with industry.

8.20 In general, existing institutions in the region do not adequately respond to the need for increasing specialized manpower in engineering, neither do they have the resources and organization to stimulate and direct industrial activity towards the effective use of the region's engineering resources. However, a few institutions have established authority over curriculum development in national engineering universities and colleges. Others have advisory roles only, as in Sierra Leone and Zambia, where the local Institutions of Engineers are represented in the Universities' Advisory Committees on Engineering Education. Movement towards a more meaningful involvement in industrial development and growth is appreciated by most institutions, but their future as accrediting bodies stands unclear in the face of recent demands among the newer breed of professional engineers in the region, for engineering registration in preference to professional membership of an institution.

8.21 The concept of an engineering institution for accrediting and certifying for professional practice is incompatible with the situation existing in non-Anglophone states. Wherever an engineering organization exists, it is usually to prove a forum for professional intercourse among its members and a means of monitoring professional ethics and maintaining engineering standards.

IV. GUIDELINES FOR ESTABLISHING PROFESSIONAL INSTITUTES FOR EXAMINING CONFERRING CERTIFICATION, QUALIFICATION AND ACCREDITING FOR PROFESSIONAL PRACTICE IN ACCOUNTANCY, BANKING AND ENGINEERING

9. Introduction

9.1 To establish a credible professional institution for engineering, accountancy, banking and any other related professions, the following steps appear necessary:

(i) the establishment of proof of need for such an institution;

(ii) determination of objectives and defining policy instruments;

(iii) outlining and detailing of functions or activities of the institution;

(iv) specifying institutional structure and linkages desired;

(v) specifying scope and responsibilities of the institution;

(vi) determining financial requirements of the institute and sources of finance for a start-up capital as well as for the operations of the institute;

(vii) developing rules and regulations and bye-laws which could form the basis for the functioning of the institute.

10. Proof of need

10.1 The nature and scope of the problem coupled with the inadequacy of the existing institutions in accountancy, banking and engineering as explained in part II and III of this paper are clear indications and proof of need for the establishment of a national/subregional and or regional professional institution with examining and accrediting individuals for practice in accountancy, banking and engineering. Second, the need for the establishment of a professional instituion with examining and accrediting functions is indicated where the industrial sector of a nation requires local technical manpower resources to be responsive to the demands of operations within that sector.

10.2 Not all countries of the region have industrial sectors which are sensitive to the quality of local manpower inputs. In the case of engineering, many countries obtain engineering resources required for sophisticated activities such as design, production and marketing from non-local sources and updating and adaptations are usually referred back to these sources. Under such conditions, no professional institution can play more than a social role or act as a pressure group to initiate technical and economic change. The establishment of a formal institution for examining and accrediting for professional practice should therefore take place only after a thorough study of the training needs in relation to the technological standing of the nation and the market forces controlling technical appointments.

11. Determining objectives

11.1 Objectives should relate to specific problems identified in the study or review of training needs in accountancy, banking and engineering as well as other related professions. Guided by a general objective which should be the advancement of the practice in accountancy, engineering etc, increasing specialist manpower and promotion of self-reliance in industry and commerce, specific objectives should be drawn up reflecting an awareness of such local problems. The particular functions of examining, conferring qualifications, certifying and accrediting training institutions could then be more effectively structured to achieve desirable outcomes. The circumstances in developing countries demand that the objectives determined be made part of the development objectives of governments and recognized as such in the formulation of national policies for the advancement of Science and Technology. Within this context, the institutions when established will be constituents of the instrument of developing policies and be supported by the necessary legal device to protect its authority.

11.2 It is clear from present experiences and studies undertaken within the region that in the case of engineering, registration of professional engineers has been accepted as an effective way of controlling professional practice in most countries. Many professionals believe that all countries should one day have such facilities. It seems therefore necessary to have such facilities included among those to be provided for conferring qualifications for professional practice.

12. Policy instruments

12.1 A description of policy instruments required to effect such a change is suggested as follows:

12.2 Policy issue:

Shortage of high level professional manpower in all fields of accountancy, engineering etc and the absence of an effective means of expanding training opportunities.

12.3 Policy objectives:

(i) increase supply to public and private sector industries of well trained specialist and professional accountants, bankers etc.;

(ii) promote and strengthen the image of the professional engineer, accountant etc in the community;

(iii) advance the practice of engineering accountant, banking and promote industrial self-reliance;

(iv) provide facilities for control of engineering and accountancy standards;

(v) foster and maintain relations with institutions in the region.

13. Guidelines and organizational structure, functions and activities of the institutions

13.1 For accountancy

14.1.1 In terms of staffing, the institute would be staffed by a full time registrar who would head the institute assisted by a secretary and other administrative staff as may be decided. The Registrar would report to a Governing Council that is non-executive and would appoint a president from among its members who are drawn from the participating countries of the region.

14.1.2 The Governing Council would also appoint sub-committees and would delegate some of its powers and responsibilities to the sub-committee. The members of the sub-committees would also be drawn from countries in the region and each committee would have a chairman. The following are some of the sub-committees that may be constituted:

(a) Disciplinary Committee

This committee would deal with ethical matters, standards of conduct and practice of members affecting the profession as a whole.

(b) Finance Committee

This committee would be responsible for accounts and investments. Its principal function would be to consider and recommend to council the annual budgets; it would keep a close watch on the actual income and expenditure throughout the year compared with the budget and so would consider the financial implications of any proposed development or policy changes that would arise and which would require either additional funds or reallocation of existing resources.

(c) Public Relations Committee

This committee would be responsible for the publicity and public relations for the institute, both as an individual organization and within the context of the profession as a whole.

(d) Technical and Research Committee

This committee would concern both the qualified and the student. The committee would consider legislation passed in each country in the region which has financial and accounting implications, company legislation, taxation and accounting standards.

(e) Editorial Committee

This committee would be responsible for the publication of the accountancy journal of the institute, any quarterly journal or literature as well as students newsletters, if any.

(f) Admission Committee

This committee would be responsible for the examination of applications for membership from graduates (students who would have completed examinations and awaiting membership). The committee would also consider each application for registration for studentship. It would also deal with disciplinary matters relating to students (such as those who would infringe examination regulations).

(g) Education and Training Committee

This committee would liaise with the examination committee and would deal with the academic side, careers and colleges and training institutions in the region. It would also deal with post qualification and training and education.

(h) Examination Committee

This committee would be responsible for the examination, syllabuses, the content of exams, exemptions from exams and appointment of examiners moderators, etc.

13.1.3 Finance for the institute

(a) The regional institute would need to be started off the ground which would involve the setting up of a headquarters somewhere in the region. These would have to be financed by someone and it is envisaged that through the ECA member Governments of the region would provide the initial capital needed to start the institute. These would have to be properly costed after a decision in peinciple is taken.

(b) The institute would also need to finance its operations and it might be suggested that the member Governments of ECA provide the initial working capital and thereafter the institute would generate funds from members and students in the form of membership fees, students subscriptions, examination entry fees etc. Member Governments would also contribute annually to the running of the institute.

13.1.4 Bye-laws

(a) Bye laws would have to be formulated for the regional institute and would be in the form of rules and regulations which would cover all aspects of the operations of the institute. The bye-laws would deal with the affairs of members and students and could also serve as guidelines for the functioning of the staff, the sub-committees as well as council.

13.2 For banking

13.2.1 The long-term aim is to establish an African Institute of Bankers but in the immediate future, sub-regional institutes should be established within the economic groupings in Africa. These institutes as a professional body of practising bankers, should realise and fulfil certain objectives and goals. The main objectives of the banking institutes include among others:

(i) to encourage the study of the theory and practice of banking and for that purpose to institute a scheme of qualifying examinations and to award certificates scholarships etc.;

(ii) to promote information on banking and other related subjects through training programmes;

(iii) to support and protect the character, status and interest of persons engaged in or connected with the business of banking generally;

(iv) to collect and disseminate statistics and other data relating to the business of banking and relevant to the banking industry in general.

13.2.2 The banking institutes must offer to their members professional qualifications through a proper frame-work of the qualifying examinations to meet the changing needs of professional bankers and the banking industry in general. This will provide an opportunity to their members to equip themselves as professional bankers so that in the course of time they are able to occupy senior positions in the banking profession which has been changing very fast not merely in terms of business growth but also in terms of techniques based on innovations in the banking industry.

13.2.3 The banking institutes, therefore, have to evolve an organizational structure or an administrative set-up such that these objectives and goals are fulfilled fully and prompt and efficient service is rendered to the members from time to time. The organisational structure of banking institutes must have two compoments - a policy making body and a Secretariat:

(i) The policy-making body will define and lay down the objectives and goals of the institutes from time to time and prescribe policies to be implemented by the institutes to realise a set of objectives and goals. This policy-making body is known differently in different countries as the "Governing Council" or the "Board of Governors" etc. This must be composed of professional bankers, drawn from the banks and other financial institutions in addition to professional experts in the areas related to the subjects prescribed for the qualifying examinations. The functions and powers of this body, must be clearly defined in the constitution of the Institutes.

13.2.4 The body shall carry out the following functions:

(i) Establish the long-term objectives of the Institutes and the strategies by which they are to be achieved;

(ii) Define the specific policies in respect of finance, personnel and growth of the institutes;

(iii) Decide the organizational structure of the institutes for the management and administration of the affairs of the Institutes;

(iv) Select and appoint competent people to fill the key positions in the hierarchy of the institutes;

(v) Ensure the development of planning, information and control systems appropriate to the organizational structure and to use these systems effectively to ensure control over the activities of the institutes; and

(vi) Take decisions on such matters as are reserved for the Governing Body in the Articles of Association and to exercise such other powers which the Governing Body may decide not to delegate to others.

13.2.5 To facilitate quick decision making, the governing body shall appoint standing committees to be responsible for specific areas of activities of the institutes. The Standing Committees shall be as under:

(i) Executive Committee or Management Committee or the General purpose committee as may be differently called.

(ii) Examination Committee

(iii) Education and Training Committee

(iv) Publications Committee

(v) The Personnel Committee or Committee on Administration

(vi) Committee on Finance.

13.2.6 In order to facilitate the smooth operations of the standing Committees:

(i) The scope and the authority of Committees must be clearly defined. The members of the Committee must know clearly what authority is and the area in which they can take decisions.

(ii) The Committees should not be very large. If there are too many members, it is likely to cause more delay in the decision making process and therefore the membership of the Committees should be just sufficient to provide the necessary depth in the deliberations on the issues before the Committees.

(iii) The members of the Committee should be appropriately selected. The members of the Committee should be those who can contribute by reason of their knowledge, experience, or position to the decisions to be taken on the issues to be decided by such Committees.

(iv) An effective Chairman should be selected for the Committee. The Chairman plays a very important role in Committee Meetings. He should be able to grasp the issues before the Committee and guide and facilitate deliberations in order to arrive at a consensus. Therefore, the Chairman of the Committee should be selected very carefully.

13.2.7 The main function of the Governing Body, is to lay down the objectives and the goals of the institutes and the appropriate policies to be pursued by the institutes to realise these objectives. These objectives are realised through another part of the organizational structure based on the hierarchy of authority which is concerned and charged mainly with the responsibilities of administering and implementing the policy decisions taken by the Governing Body from time to time. This part of the organisational structure must reflect in the Secretariat of the institutes which must form the second component of the organisational structure.

13.2.8 The Secretariat, therefore, shall be staffed with competent and qualified persons as officers in charge of the various activities so as to be in a position to implement effectively the policies and programmes formulated by the Governing Body from time to time. The Secretariat of the institutes, shall be responsible for organizing, directing and controlling the various activities of the institutes so as to realise the objectives and goals laid down by the Governing Body from time to time. The Secretariat of the institutes will serve as the link between the members of the institutes and the Governing Body.

13.3 For Engineering

13.3.1 The organizational structure of a college or Institution of Professional Engineers will incorporate facilities for:

(a) (i) running courses, seminars and conferences

(ii) examining and awarding qualifications.

(iii) evaluating training and qualifications of other bodies

(iv) registering professional engineers

(v) regulating professional practice and enforcing ethical standards.

(b) Departments of design, manufacture and construction standards within relevant ministries of government.

(c) An office in the Ministry of Science and Technology where it exists or the Presidents' office devoted to special matters on Professional Development Engineering.

13.3.2 On operational mechanism:

(i) direct action through full time administration and supervision of training for engineers

(ii) gathering and dissemination of technical education and training information

(iii) direct links with and advice to industry

(iv) advice to government on professional engineering matters

(v) support and advice schools, technical colleges and universities.

13.3.3 Considering the institution as the main element of the organizational structure of the policy instruments as described, it will be necessary to provide more detailed objectives and functions under which it should operate.

14. Specific institution objectives:

14.1 A full listing of specific institution objectives is difficult, since local and/or regional conditions will determine requirements. However, any list suggested should include the following objectives to:

(i) Provide independent judgement of standards for engineering practice;

(ii) Promote the development of industrial and engineering skills;

(iii) Control standards of training relevant to local and regional needs;

(iv) Encourage and protect professional practice of nationals of the region;

(v) Promote the reputation and importance of the African trained engineer in industrial research, development and production;

(vi) Encourage the choice of engineering as a prime profession among School goers.

14.2 To achieve the objectives set out in the preceeding paragraph the institution should have among its functions the following:

(i) making decisions on acceptable standards of engineering education and practical training for admission to the engineering profession;

(ii) planning educational programmes and courses compatible with (i) above.

(iii) drawing up sylabi, organising the setting of examination questions, conducting examinations and marking of scripts;

(iv) preparing examination regulations and awarding qualifications;

(v) conducting examination reviews;

(vi) evaluating engineering curricula of local universities, colleges and institutes in accordance with standards set by the institution;

(vii) granting accredited status to universities, colleges and institutes meeting the required standards;

(viii) undertaking the evaluation of practical training and experience of prospective engineers and approving such training and experience;

(ix) assessing the potential of industries for practical training of engineering graduates to establish strength and reliability for providing approved training, and issuing list of recommended trainer employers and industries;

(x) registering of Professional Engineers and granting of licenses to practise;

(xi) drawing up of professional codes of practice and conduct;

(xii) assisting in securing employment of young graduates in engineering enterprises and providing a mechanism for the easy absorption of the registered engineer into key positions in industriy;

(xiii) providing facilities for careers counselling of young people interested in the engineering profession and developing attractions for the undecided studying science at school;

(xiv) serving as an advisory body to Government on engineering matters;

(xv) advising industry on the development of reliance on local and regional engineering capacities and acceptance of local and regional standards;

(xvi) performing functions of arbitration in matters of professional disputes among members and between members and other professionals or professional concerns;

(xvii) collaborating with other national, regional and international organizations in enhancing the stature of the profession in the region;

(xviii) sponsoring regional and international exchange of professionals;

(xix) developing schemes for the welfare of members and protecting their professional interests;

(xx) setting up the necessary organs and structures to carry out the functions in (i) - (xix).

14.3 Conducting examinations may prove the most critical of the functions listed above. For some countries itmay not always be necessary to develop within each institution independent boards for conducting all examinations. Where this is the case, the institution can concentrate on the assessment of the qualifications gained from degrees or diploma granting colleges for approving standards of training. The assessment process may even be made easier by regulating the accreditation process for colleges, so that universities and colleges are obliged to have an appraisal of their academic quality and professional status carried out at specific intervals, say, every three or five years. When a college's qualifications are inadmissible for automatic recognition and award of the institution's professional qualifications, supplementary examinations should be set for candidates with such unrecognised qualifications. In a fairly flexible system, the responsibility for setting such examinations could be delegated to one or more of those colleges or universities having accredited status with the institution. Holders of overseas degrees and diplomas could also be assessed for purposes of academic and practical clearance using the services of accredited local institutions.

14.4 The institutional structure should be such that the functions outlined above could be carried out as smoothly as possible. It should also ensure that there is an effective linkage between government, industry, and all relevant educational institutions, so that all concerned will fully contribute towards attaining the desired goals.

15. Institutional Structure

15.1 The Act establishing the institution as a statutory body should contain provisions specifying its structure. There should be a Council made up of eminent professional engineers appointed by the State Government. This body should be the policy making body of the institution. Working under its authority should be an Executive Head or Secretary General. He should have overall responsibility for the efficient operation of the organs of the institution. All such organs should be made responsible to the council and be controlled by it through the Executive Head. The executing organs of the institution should include Operating Boards, Departments within Boards, Committees, Sub-committees and Specialist Working Groups. The Operating Boards should include a Board of Professional Registration, a Board of Administration and Finance, a Board of Education and Training and a Board of Learned Societies. Membership of Boards should be by election among members in the institution's professional register, the first members, of course, being appointed by the Council. Each Board should be headed by a Director who should be responsible for all activities carried out by the departments constituting the Boards. Committees, sub-committees and groups should have specialist roles within boards and assist with implementation and coordination.

15.2 A model structure is suggested in Fig.1 for this general structure. Boards should be organised so as to reflect the nature of the tasks envisaged for them. In setting up the board of Professional Registration of higher technician diplomates, who may be awarded an intermediate grade of professional qualification until they are able to improve their educational and practical competence through taking new courses and/or remedial examinations. Such candidates should be allowed to present themselves for reassessment and periodic review of their standards until they can attain full professional status. A scheme for such a situation is given in Fig. 2. A typical Board of Education and Training structure is shown in Fig. 3. Provision is made for committees dealing with specific subject areas under the examination's department. Opportunities should be created for taking remedial examinations by persons wishing to upgrade their qualifications to enable them to reach standards set by the professional Registration Board. Thus, a Committee for remedial examinations has been included in Fig.3. Remedial examinations may be necessary not only for higher technician diplomates but also for those degree holders whose qualifications fail to meet institutions standards current at the time of their graduation.

15.3 Standard structures can be adopted for the Board of Administration and Finance. The Board of Learned Societies and other Boards may be established as the situation dictates. The Board of Learned Societies, if established, should ensure that societies formed for the advancement of knowledge in the various engineering disciplines are supported and made relevant to a nation's aspirations.

PROPOSED ORGANIZATIONAL STRUCTURE FOR AN INSTITUTION
OF REGISTERED PROFESSIONAL ENGINEERS

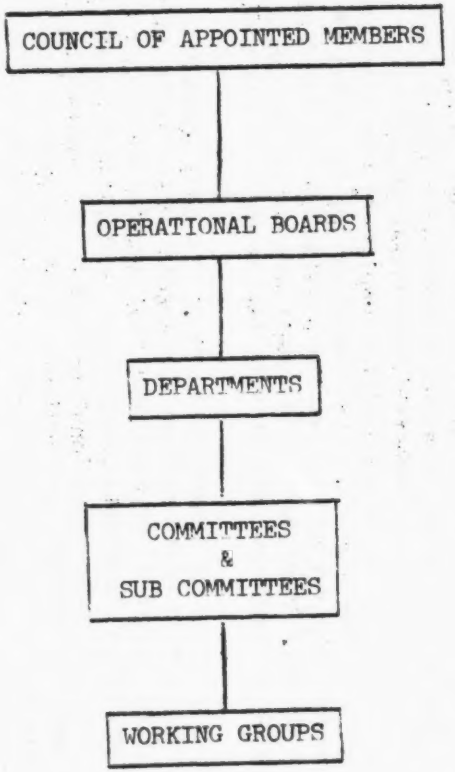

FIG I

SUGGESTED STRUCTURE FOR A BOARD OF
PROFESSIONAL REGISTRATION (BPR)

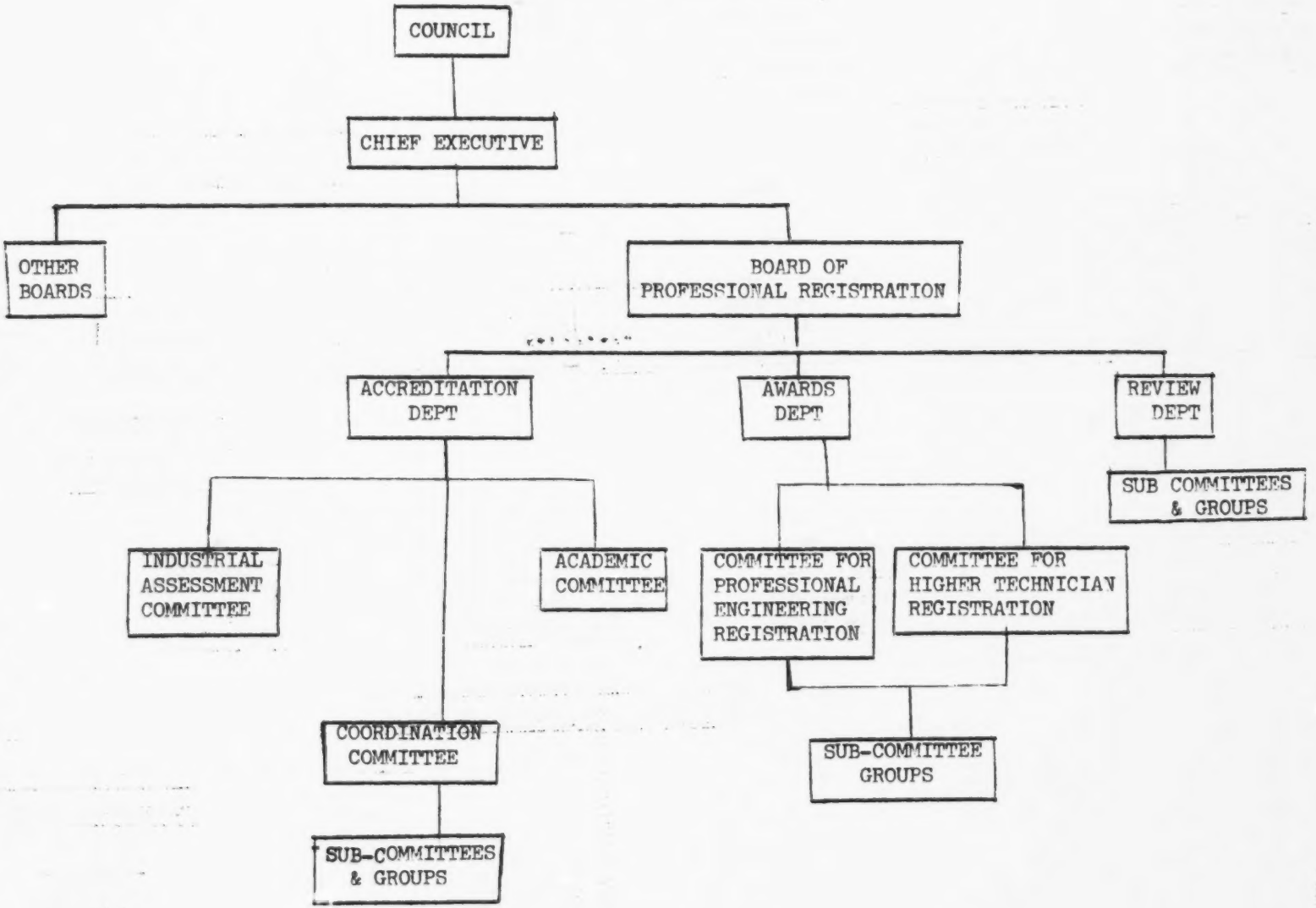

FIG 2

SUGGESTED STRUCTURE FOR A BOARD
OF EDUCATION AND TRAINING

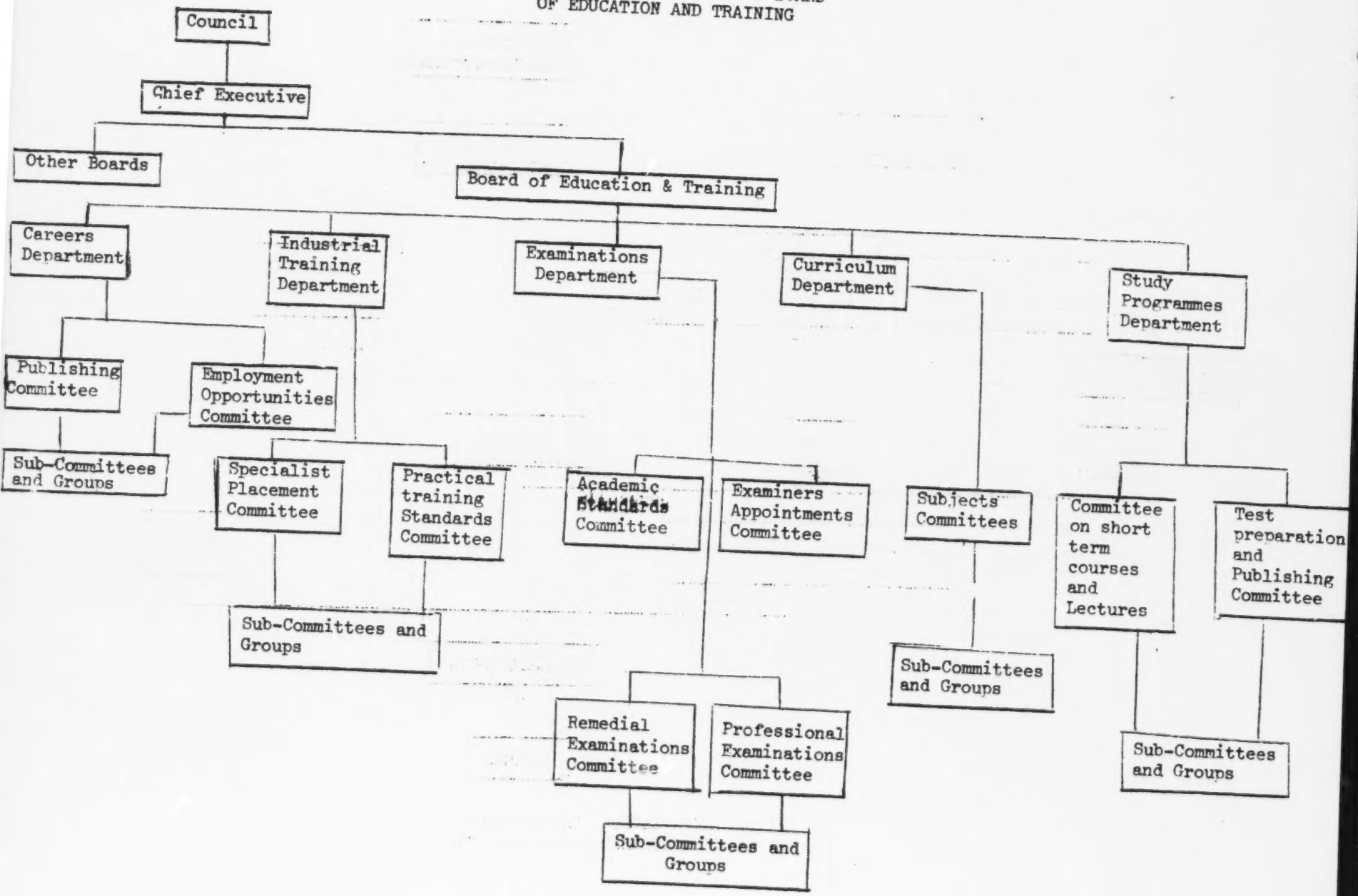

Fig. 3

15.4 The Regional institutional structure could be modified or extended to satisfy the requirements of a sub-regional or regional post graduate college for professional training. The Council would then become a Regional Council of professionals nominated by government of member States, and the composition of the administrative staff, board and committee members should reflect the multinational nature of the regional institution. The chief executive's position should be held in rotation by nominees of member Governents, and each member country should introduce laws recognizing the institution and subscribing to its objectives. New regulations should also be introduced in member countries permitting the practice of engineers qualified under the regional institution rules and regulations.

15.5 Nations which are unable to operate independent institutions may find a Regional Institution a most welcome solution to their problems. Such a Regional Institution should have close links with other similar national institutions, exchanging staff and other facilities. In a hybrid structure provision could be made for local institution representation in the Regional Council.

15.6 The institution should be recognized as an important instrument in effecting technical change and its role in the development process should be demonstrated by giving it special relations with the Ministry for Science and Technology, where such a Ministry exists, or else with the President's Office. While it is necessary to have this type of Government connection for reasons of stability and effectiveness some operational freedom and institutional autonomy is desirable and should be written into the Act establishing the institution. The issue of determining the sources of funding the institution's operation could be vital in establishing the extent of autonomy that could realistically be accorded such an institution. A substantial government grant will in many ways limit institutional freedom. To avoid this, industry should be called upon to play a significant role in funding the institution in the initial stages of its establishment. An important contribution of such sources of finance could take the form of endownment and annuities to reduce the regularity of appeals to the same groups. The pattern of funding could be decided upon during the planning stages and specific provisions written into the Act in certain local circumstances, to ava avoid future misinterpretation where it is important to combine the autonomy issue with the level of government and private financial participation. It should be remembered however that in some countries autonomy in education and training matters quite often evaporate with the passing of time even when private sources contribute to the educational costs.

15.7 Links should be extended to bring schools and certain non formal engineering groups within an inner circle of institution influence. Other links will be necessary in the wider context of association with other regional institutions, for example, the African Regional Centre for Technology and the African Regional Centre for Manufacture and Design, as well as with international organizations having similar professional interests.

V. POLICY AND LEGISLATIVE MEASURES

16. A professional "member" institutions or body exists to serve society and to protect society against quack operators. In establishing such professional institutes, legal framework within which the activities and functions of these professional institutes could be regulated. Such a legal framework ensures that only people who have been recognized by their fellow practitioners within definable rules are accredited to practice the particular profession.

16.1 In the case of setting up an Institution such as that of Engineering detailed legal provisions to be included in the Act setting up the institution should include:

(i) all functions specified already or anticipated for the institution

(ii) definition of an engineer, a banker and/or an accountant

(iii) definition of the Council or Governing Board and its various organs

(iv) the role of the council and its administrative positions

(v) the powers of the council and its various relations with government

(vi) privileges and renumeration for professionals engineers or accountants etc

(vii) the responsibilities of industries and their commitments to industrial training

(viii) authority for performing duties of arbitration

(ix) powers to withdraw membership

(x) penalities for providing false information to obtain membership and registration

(xi) penalities for practising without registration.

16.2 Given the above consideration in the rules and regulations to ensure that its members conduct their profession within the acceptable code of conduct and should have the power to coerce deviant members of the institution. The institution should be made responsible to its "profession" members, to Government and to the people of the country or countriesit serves. It should contribute meaningfully to the growth and respectability of professional practice to development of learned opinions on technical issues to development of innovative ideas and technology for use and consumption of governments and private sector organizations. It should be a centre for reference and an inspiration to all who wish for a technological transformation of the African communities.

VI. CONCLUSION

17. This paper has dealt with issues on localization of professional "membership" institutes "colleges" etc for examining, conferring qualifications, certifying and accrediting for professional practice focussing in accountancy, banking and engineering professions, the nature and scope of problem in relation to localization process has been reviewed. Existing professional institutes in accountancy, banking and engineering and their historical background as well as their inadequacies in producing the required trained professionals have also been reviewed. The paper has considered various factors necessary for the establishment of credible professional institutions. Suggested guidelines including, objectives, policies, organisational structure, functions and activites for such institutions have been outlined.

17.1 The emphasis in the professions discussed in this paper is primarily for their contribution to socio-economic development and also because these professions - accountancy and banking in particular - were late to be taken up by African governments and institutions. They represent most of the scare middle and higher level skills not readily available locally: and the scarcity of which constitutes a real constraint to national development efforts. From the human resources planning angle, these professions and other related professions need to be better organized and brought under the influence of professional institutes and or bodies to ensure quality of training, standards of practice and adequate supply of qualified personnel. In this way, governments become involved in the development of these professions as much as the practitioners themselves. Such human resources planning cannot be effective in attaining its objective unless the professions concerned are localized in terms of curricula, syllabi, teaching methods course contents examinations; their certification and accreditation procedures and conditions. As long as these critical elements are foreign based and controlled by foreign professional bodies, any national effort to ensure adequate supply of the related professions and relevance of training is likely to fail as has been the case in accountancy training for example.

17.2 The above necessarily gives rise to some institutional arrangements for the establishment and development of professional institutions for the training of required professionals. The establishment of professional institutions as outlined in the guidelines in this paper would if effected undoubtedly have useful roles to play in the development of the required professional ethos and skills in engineering, accountancy, banking. insurance and other related professions. Besides providingfacilities for the production of more engineers, bankers etc. these institus will also harmonise the various professional bodies in the region confer certificates and accredit accountants,engineers and bankers in the region for practice anywhere in the region. This would all go towards the ultimate goal of enhancing economic, social and financial development in the region.

17.3 As regards harmonisation of professional examination in Africa, the stage has reached where efforts should now be made to gradually harmonise the various professional examinations for the following reasons:

(i) A certificate issued by a body or institute certifying all practitioners in a particular profession in Africa will command more acceptability and respect.

(ii) A fussion of professional qualifications will also facilitate the formulation of uniform practice in a particular profession.

(iii) It will create a bigger market to make the production of reading materials viable.

(iv) A unified examination systems will foster:

(i) African Unity and better understanding among African States;
(ii) cross boarder sharing and use of professionals without bias.

17.4 To sum up, as it has been highlighted in this paper, the problems of localizing professional training, examinations, qualifications and setting standards in Africa are many. However, at this age of social and economic crisis in Africa, localization of professional institutes and training is necessary to enable the various professions within the continent make their rightful contribution to the development of the continent, and to maintaining political and economic stability, and to fourthering co-operation among African countries. These problems could gradually be reduced with more efforts given towards effective localization measures.

SUMMARY OF CURRENT SITUATION

roblem Areas	Policy on localization (a)	Curricula and Syllabus (b)	Professional Associations (c)	Legislative provision for ensuring or promoting localization (d)	Institutional arrangements made by government and/or profesional body for preparing candidates for examinations (e)	Availability of full time teachers and research personnel in accountancy (f)	Subregional or multinational co-operation (g)
enya	Favourable legislative backing obtained; effective 1969	Available since 1969	Obtained Legal Recognition 1977	Obtained legislative backing in 1977. However retrospectively from 1969. Also Governmental schemes of service and industrial training fund legislations exist	Kenya Institute of Public Admin., Polytechnics, Strathmore College, other private institution and correspondence courses	Exist but inadequate	Did contact foreign professional bodies for assistance initially. Originally intended a regional institute
igeria	Favourable Legislative backing obtained 1965	Available since 1965	Set up by Act of Parliament in 1965	As provided in Chartered Accountants Act and other anciillarry legislation. Industrial Training Fund Legislation exists	Currently no formal educational institutions designated for the purpose. From 1981, 12 universities and Polytechnics to be involved directly in the training up to a certain stage. Currently, private tuition and correspondence courses as main source of qualification for final examinations	Exist but inadequate	Did contact foreign professional bodies for assistance initially. Have plans for regional co-operation

	(a)	(b)	(c)	(d)	(e)	(f)	(g)
Ghana	Favourable Legislative backing obtained 1963	Available since 1963	Set up by Act of Parliament in 1963	As provided in Chartered Accountants Act and other ancillary legislation e.g. the Aliens Act. 1963 and the Aliens Amendment Act 1965	Polytechnics involved in preparing candidates for up to intermediate examinations. Institute of professional Studies prepares candidates for external examinations. University of Ghana introduced professional course jointly with Institude from 1974 to 1976. Currently private tuition and correspondence as main source of qualification	Exist but inadequate	Did contact foreign professional bodies for assistance initially. Still get foreign assistance, e.g. through British council for professional training
Tanzania	Fabourable Legislative backing obtained 1972	Available since 1972	Set up by Act of Parliament in 1972	As provided by Act 33 of 1972 and other ancillary legislation	Currently private tuition and correspondence courses as main source of qualification	Exist but inadequate	Were initially provided with the UN assistance. Still gets some foreign assistance

	(a)	(b)	(c)	(d)	(e)	(f)	(g)
Uganda	Favourable No legislative backing yet. Constitution in draft	Non available	Set up in 1974 but no legal recognition	Drafted in 1970 but not yet implemented. 1970 provisions now obsolete. Need revision	Some Polytechnics provide courses for external examinations	Exist but inadequate	Currently country in status of flux.1/
Sierra Leone	Favourable No legislative backing yet. Constitution in draft	Non available	Set up in 1960 but no legal recognition	Still in draft	Non existent	Exist but inadequate	Send students overseas for professional training
Ethiopia	Favourable but no effective action taken	Non available	Non existent	Non existent	Non existent	Exist but inadequate	Send students overseas for professional training
Sudan	Favourable proposals for constitution in progress	Non available	Non existent	Still in draft	Khartoum Polytechnic and Institute of Accountancy studies prepare candidates for external examinations	Exist but inadequate	Send students overseas for professional training

1/ At the time this report was being prepared.

	(a)	(b)	(c)
Ivory Coast	Favourable but no effective action taken	Non available	Non existent
Swaziland	Favourable but no effective action taken	Non available	Non existent

(d)	(e)	(f)	(g)
Non existent	Non existent	Exist but inadequate	Send students overseas for professional training
Non existent	Non existent	Exist but inadequate	Send students overseas for professional training

SUMMARY OF CURR

	(1)	(2)	
Kenya	Provision of suitable permanent acoommodation for the office of KASNEB. Also with the separate and idenpendent status of the Institute and Registration Board separate accommodation and secretariat needed	Absence of reliable manpower surveys and forecasts to determine approximate manpower needs in the field of accountancy generally and, breaking the figures down to different grades and/or cadres of accounting personnel. Yet country complains of acute shortage of accountants	Sho non lity qua ed ence nel tan cute and nal mes tion tuti
Nigeria	N/A because very magnificient secretariat building for the Institute recently opened. Only Institute in Africa currently with that facility	Same	Same

NT PROBLEMS

(3)	(4)	(5)	(6)	(7)
tage and/or availabi- of ade- qualifi- d experi- l person- n accoun- to exe- training ducatio- rogram- n educa- l insti- n	Non-availability of suitable locally produced textbooks and teaching aids based on local laws and environment. However, problem receiving attention. Some textbooks based on local laws and practices published	Kenya Institute of Public Administration and Strathmore College specially cater for professional training at advanced stage, However, the facilities are currently inadequate	Determination of Registration/exemption status of people with post-graduate degree in accountancy	"Brain drain" not a serious problem to Kenya since most Kenyans prefer to stay in their country and work
	Same as Kenya	Absence of institutions specially reserved for the training of profesionally qualified accountants. New arrangement effective from 1980 does not provide for full time education for the complete professional examination	Same as Kenya	Not a serious problem in Nigeria. Because economy is booming. Aliens particularly from neighbouring countries make up for the void created by Nigerians prefering to work outside Nigeria

	(1)	(2)	(3)	
Ghana	N/A because activities of the Institute have not been expanding fast enough to a warrant construction of permanent accommodation	Same	Same	Same and but text base locs publ yet
Tanzania	N/A because Institute quite young. Also activities have not been expanding fast enough to warrant permanent accommodation	Same	Same	Same
Uganda	N/A because no professional body exists legally	Same	Same	Same

(4)	(5)	(6)	(7)
as Kenya 'igeria ot ooks l on laws shed	Absence of institutions specially reserved for the training and education of profes-sional accoun-tancy students. Arrangements with Univer-sity of Ghana between 1974 and 1976 un-successful. Suspended	Same as Kenya	Serious pro-blem in Ghana. Because of current eco-nomic hardships people prefer to work outside the country
as Ghana	Absence of specially re-served insti-tutions for the training of professional accountancy students	Problem not arisen yet	Not a serious problem since most Tanzanians prefer to work in Tanzania
as Ghana	Problem does not arise because no local Insti-tute establi-shed legally yet. However, need for special institution exists	N/A because Institute has no legislation backing	Similar to Ghana except that poli-tical considera-tions might out-weigh economic factors

	(1)	(2)	(3)
Sierra Leone	N/A because no professional body exists legally	Same	Same
Ethiopia	N/A because no professional institute exists	Same	Same
Sudan	N/A because no professional institute exists legally	Same	Same

(4)	(5)	(6)	(7)
Same as Ghana	Same as Uganda	N/A because Institute has no legislative backing	Problem has not arisen yet as since there is only a limited number of accountants and since the rate of inflation is not too unreasonable
Same as Ghana	Same as Uganda	N/A because no local Institute formed yet	Similar to Uganda
Same as Ghana	Same as Uganda	Constitution for Institute in process. Yet problem has already arisen because of large number of post-graduates in accountancy	"Brain drain" large number of qualified personnel prefer to leave Sudan for oil rich African countries to work in search of higher standards of living

( )	(1)	(2)	(3)
Ivory Coast	N/A because no professional institute exists	Same	Same
Swaziland	N/A because no professional institute exists	Same	Same

(4)	(5)	(6)	(7)
Same as Ghana	Same as Uganda	N/A because no local Institute formed yet	Problem not so pronouced because of existence of large number of french qualified staff
Same as Ghana	Same as Uganda	N/A because no local Institute formed yet	Problem does not arise since there is only a limited number of Swaziland qualified professionals and since rate of inflation not too unreasonable

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